

**CITY OF SAN JOSE**  
**OFFICE OF THE CITY AUDITOR**  
**Procedure No. M-28**

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**EXIT CONFERENCE**

**Purpose**

To provide the responsible officials of the audited program the opportunity to state their views concerning the auditors' findings, conclusions, and recommendations, as well as corrections planned.

**Background**

To ensure that the audit report is fair, complete, and objective, the City Auditor provides the auditee an audit report draft and invites auditee representatives to the Exit Conference in which the auditee representatives can state their views concerning the audit findings, conclusions, and recommendations. At this meeting, the auditee representatives will also explain the corrections they plan to do in response to the audit findings and recommendations.

**Procedure**

<b>Executive Assistant to the City Auditor</b>	1. Schedule the exit conference.
<b>City Auditor, Supervising Auditor, Audit Staff, Auditee Representatives</b>	2. Hold the exit conference. The Auditee Representatives state their views concerning the auditors' findings, conclusions, and recommendations, as well as corrections planned.
<b>Audit Staff</b>	3. Summarize the discussions at the Exit Conference.
<b>City Auditor, Supervising Auditor, and Audit Staff</b>	4. Make the agreed-upon changes to the audit report, if any.
<b>Audit Staff</b>	5. Prepare additional workpapers as necessary to document audit report changes. 6. File all approved audit report changes, Exit Conference summary, and revised audit report draft in the audit workpapers.